

CERTIFICATE

2020

To the Clerk of Dickinson County, State of Kansas

We, the undersigned, officers of

Red Bud Lake Improvement district

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

maximum expenditures for the various funds for the year 2020; and (3) the

Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

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			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Ta		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	19-2765	6	53,039	3,039	5.001
Debt Service	10-113	7	42,478		
Water Utility		8	40,000		
Sewer Utility		8	31,248		
Non-Budgeted Funds		9			
Totals	xxxxxxx		166,765	3,039	5.001
Budget Summary		10			County Clerk's Use Only
Neighborhood Revitalization Rebate					607,663
Resolution required? Notice of the vote to adopt required to be published?			Yes		Nov. 1, 2019 Total Assessed Valuation

Assisted by:

Pottberg, Gassman &

Hoffman, Chartered

Address:

505 NW 3rd, Ste 1

Abilene, KS 67410

Email:

gassman@pgh-cpa.com

Joe Nodel

Cathy K Cosky

Machelle Bennett

Attest: AUGUST 14, 2019

Barbara m Jones
County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

Amount of Levy

1. Total tax levy amount in 2019 budget	+ \$	<u>2,904</u>
2. Debt service levy in 2019 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>2,904</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+	<u>1,679</u>	
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	<u>5,288</u>	
5b. Personal property 2018	-	<u>3,781</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>1,507</u>	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:		<u>1,528</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>4,714</u>	
8. Total estimated valuation July, 1, 2019		<u>607,663</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>602,949</u>	
10. Factor for increase (7 divided by 9)		<u>0.00782</u>	
11. Amount of increase (10 times 3)	+ \$	<u>23</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>2,927</u>	
13. Debt service levy in this 2020 budget		<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>2,927</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>73</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	<u>3,000</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Red Bud Lake Improvement district
Dickinson County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020			
		MVT	RVT	16/20M Veh	Watercraft
General	2,904	395	18	0	1
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	2,904	395	18	0	1

County Treas Motor Vehicle Estimate

395

County Treas Recreational Vehicle Estimate

18

County Treas 16/20M Vehicle Estimate

0

County Treas Commercial Vehicle Tax Estimate

0

County Treas Watercraft Tax Estimate

1

MVT Factor 0.13602

RVT Factor 0.00620

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Facto 0.00034

2020

Red Bud Lake Improvement district
Dickinson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Sewer Utility	Capital Reserve	1,100	12,000	12,000	12-631o
Sewer Utility	Debt Reserve	1,200	4,248	4,248	10-117a
Totals		2,300	16,248	16,248	
Adjustments*					
Adjusted Totals		2,300	16,248	16,248	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fu

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2008A	10/13/2008	4.125	649,000	581,003	10/15	10/15	23,966	10,152	23,548	10,570
Series 2008B	10/13/2008	3.630	171,000	151,350	10/15	10/15	5,486	2,874	5,382	2,978
Total G.O.				732,353			29,452	13,026	28,930	13,548
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				732,353			29,452	13,026	28,930	13,548

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Total							

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

[illegible]

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	11,027	11,818	13,540
Receipts:			xxxxxxxxxxxxxxxxxx
Ad Valorem Tax	0	0	0
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Sewer Assessments	43,125	44,100	44,100
In Lieu of Tax (IRB)			
Interest on Idle Funds	144	100	100
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	43,269	44,200	44,200
Resources Available:	54,296	56,018	57,740
Expenditures:			
Bond Principal	12,522	13,025	13,548
Interest Expense	29,956	29,453	28,930
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	42,478	42,478	42,478
Unencumbered Cash Balance Dec 31	11,818	13,540	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	42,478	42,478	42,478
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			42,478
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,546	10,220	9,220
Receipts:			
Water Sales	35,287	36,500	37,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	35,287	36,500	37,500
Resources Available:	37,833	46,720	46,720
Expenditures:			
Operating Expenses	10,810	17,500	20,000
Water Purchased	16,803	20,000	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	27,613	37,500	40,000
Unencumbered Cash Balance Dec 31	10,220	9,220	6,720
2018/2019/2020 Budget Authority Amount	56,556	37,500	40,000

Adopted Budget Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	18,618	26,542	13,131
Receipts:			
Sewer Fees	13,295	16,000	18,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	13,295	16,000	18,500
Resources Available:	31,913	42,542	31,631
Expenditures:			
Operating Expenses	3,071	13,163	15,000
Transfer to Capital Reserve	1,100	12,000	12,000
Transfer to Debt Reserve	1,200	4,248	4,248
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	5,371	29,411	31,248
Unencumbered Cash Balance Dec 31	26,542	13,131	383
2018/2019/2020 Budget Authority Amount	25,997	29,411	31,248

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District

2020

The governing body of
Red Bud Lake Improvement District
Dickinson County

will meet on August 12, 2020 at 6:30 PM at Red Bud Lake Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at the Cathy Cosby residence, Lot #33 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 20		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	29,260	4.995	38,305	5.008	53,039	3,039	5.001
Debt Service	42,478		42,478		42,478		
Water Utility	27,613		37,500		40,000		
Sewer Utility	5,371		29,411		31,248		
Non-Budgeted Fund	5,000						
Totals	109,722	4.995	147,694	5.008	166,765	3,039	5.001
Less: Transfers	2,300		16,248		16,248		
Net Expenditures	107,422		131,446		150,517		
Total Tax Levied	2,839		2,904		xxxxxxxxxxxxxxxx		
Assessed Valuation	568,313		579,866		607,663		

Outstanding Indebtedness.

Jan 1,	2017	2018	2019
G.O. Bonds	756,915	744,876	732,353
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	756,915	744,876	732,353

*Tax rates are expressed in mills.

Cathy K Cosby
District Treasurer

Page No. 10

Notice of Vote - Red Bud Lake Improvement District

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.

3-0 vote for increase

AFFIDAVIT OF PUBLICATION
STATE OF KANSAS
DICKINSON COUNTY } ss.

Tim Haran being first duly sworn, deposes and says:
 That I am the editor of the Reflector-Chronicle, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a monthly basis, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Abilene, in said county, as a second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of 8-2, 2019, with subsequent publications being made on the following dates:

_____, 20____, _____, 20____

Printer's Fee \$ 51.90

Subscribed and sworn to before me this 2nd day of

August

Kim Maguire
 Notary Public

My commission expires 7-31-2021

Approved: _____

Judge _____



NOTICE OF BUDGET HEARING

The governing body of

Red Bud Lake Improvement district

Dickinson County

will meet on August 12, 2020 at 6:30 PM at Red Bud Lake Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at the Cathy Cosby residence, Lot #33 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimated Tax Rate*
General	29,260	4.995	39,303	5.008	53,039	3,039	5.001
Debt Service	42,478		42,478		42,478		
Water Utility	27,613		37,500		40,000		
Sewer Utility	5,371		29,411		31,248		
Non-Budgeted Funds	5,000						
Totals	109,722	4.995	147,694	5.008	166,765	3,039	5.001
Less: Transfers	2,300		16,248		16,248		
Net Expenditures	107,422		131,446		150,517		
Total Tax Levied	2,839		2,904		XXXXXXX		
Assessed Valuation	568,313		579,866		607,663		

Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	756,915	744,876	732,353
Revenue Bonds	0	0	0
Other	0	0	0
Less: Prin. Princ.			
Total	756,915	744,876	732,353

*Tax rates are expressed in mills.

Cathy K. Cosby
 District Treasurer

First published in The Abilene Reflector
Chronicle on September 6th 2019

NOTICE OF VOTE PUBLICATION

In adopting the 2020 budgets, the following governing bodies voted to increase the levied amount in an amount greater than the levied amount for the 2019 budget, adjusted by the 2018 CPI.

Banner Township	Fragrant Hill Fire
Buckeye Township	Liberty/Woodbine Fire
Cheever Township	Turkey Creek Watershed #32
Grant Township	Red Bud Lake Improvement Dist.
Hope Township	Greenlawn Cemetery #7
Liberty Township	Keystone Cemetery #9
Logan Township	Prairiedale Cemetery #10
Lyon Township	Farmington Cemetery #11
able Township	Liberty Cemetery #12
Ridge Township	Pleasant Hill Cemetery #16
Sherman Township	Mt. Hope Cemetery #19
Union Township	Lyona Cemetery #25
Wheatland Township	Woodbine Cemetery #26
Willowdale Township	
Dickinson Co. Fire Dist. #2	

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS }
DICKINSON COUNTY } ss.

Tim Honan being first duly sworn, deposes and says:
That I am the editor of the Reflector-Chronicle, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a monthly basis, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Abilene, in said county, as a second class matter.

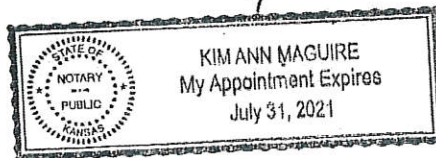
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of 9-6, 2019 with subsequent publications being made on the following dates:

_____, 20____, _____, 20____

Printer's Fee \$ 56.72

Subscribed and sworn to before me this 6 day of

September, 2019



Kim Ann Maguire
Notary Public
My commission expires 7-31-2021
Approved: _____
Judge _____

RESOLUTION NO. 2019-04

A resolution expressing the property taxation policy of the Red Bud Lake Improvement District governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Red Bud Lake Improvement District exceeding the amount levied to finance the 2019 budget of the Red Bud Lake Improvement District, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Red Bud Lake Improvement District provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Red Bud Lake Improvement District governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 12th day of August, 2019 by the Red Bud Lake Improvement District governing body, Dickinson County, Kansas.

Red Bud Lake Improvement District Governing Body

Machelle G. Bennett

Cathy Crosby

Joe Nels